

# UHI Shetland Joint Audit Committee Meeting with Finance and General Purposes Committee, 2024-2025

Wed 04 December 2024, 16:30 - 18:30

## Teams

All grammatical infractions, and other minor edits are requested to be sent to the Finance Director before the meeting.

## Agenda

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### Opening Items (All)

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**16:30 - 16:32** **1. Welcome and Apologies**  
2 min  
*Information* *Claire Christey*


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**16:32 - 16:34** **2. Declarations of Interest**  
2 min  
*Information* *Claire Christey*


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### Joint Section (All)


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**16:34 - 16:49** **3. Review of Audited Accounts - (Confidential)**  
15 min  
*Discussion* *Scott Gillon*  
 Item 3C - Shetland UHI Draft Accounts\_.pdf (53 pages)

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**16:49 - 17:04** **4. External Auditors Report - (Confidential)**  
15 min  
*Discussion* *Scott Gillon*  
 Item 4C - Shetland UHI Draft Annual Report.pdf (27 pages)

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**17:04 - 17:04** **5. Internal Auditors Report - (Confidential)**  
0 min  
*Discussion* *Sowmya Menon*  
 Item 5 - UHI Shetland- Internal Audit Annual Report 2023-24.pdf (12 pages)

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**17:04 - 17:14** **6. Audit Committee's Annual Report to the Board of Management**  
10 min  
*Decision* *Claire Christey*  
 Item 6C - Cover Paper for Audit Committee Report.pdf (1 pages)  
 Item 6C - UHI Shetland 2023-2024 Audit Committee Annual Report.pdf (44 pages)

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**17:14 - 17:16** **7. Dates of Next Meetings**

2 min

*Information* *Claire Christey*

The dates of the next meeting related to the content of this meeting is:

- Third Annual General Meeting of Shetland UHI: 11th December at 16:30 on Teams

The dates of the next meetings of Audit Committee are:

- Q3: Wednesday 12th March 2025 at 16:30 on Teams
- Q4: Wednesday 4th June 2025 at 16:30 on Teams

The dates of the next meetings of Finance and General Purposes Committee are:

- Month 5/Quarter 2: Wednesday 18th December 2025 at 16:30 on Teams
- Month 6: Wednesday 22nd January 2025 at 16:30 on Teams
- Month 7: Wednesday 26th February 2025 at 16:30 on Teams
- Month 8/Quarter 3: Wednesday 19th March 2025 at 16:30 on Teams
- Month 9: Wednesday 30th April 2025 at 16:30 on Teams
- Month 10: Wednesday 28th May 2025 at 16:30 on Teams
- Month 11/Quarter 4: Wednesday 18th June 2025 at 16:30 on Teams
- Month 12: Wednesday 23rd July 2025 at 16:30 on Teams

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## **Audit Matters (Audit Committee, Auditors, and SMT)**

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17:16 - 17:26  
10 min

### **8. Feedback based on the External Auditors Report - (Confidential)**

*Discussion* *Claire Christey*

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## **Audit in Closed Session (Audit Committee and Auditors)**

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17:26 - 17:31  
5 min

### **9. Any Other External Audit Business - (Confidential)**

*Discussion* *External Auditors*